

**Amendments to the Specification:**

Please replace the paragraph beginning at page 13, line 13, with the following amended paragraph:

In a case of a prior art polishing pad, a portion above a broken line in ~~Fig. 2~~ Fig. 1, or the portion corresponding to the outer layer 16, is ground off. In this case, the closed cells 13 in the inner layer 14 are opened on the surface of the nap layer 12. As a result, the pores 15 are opened on the surface of the nap layer 12. The closed cells 13 have uneven sizes and shaped as droplets. Therefore, pores formed of the closed cells 13 are deep and have large opening. Also, depending on the position of the opening, the sizes of the openings vary. When such a prior art polishing pad is actually viewed with a scanning electron microscope (SEM), the nap layer appears different from the nap layer of this embodiment as shown in Figs. 4(a) and 4(b). That is, the prior art polishing pad has a substantially one layer structure in which large closed cells are opened on the surface of the nap layer. The pores on the surface are scattered all over the polishing pad and have uneven diameters. The diameters and depths of the pores of the prior art polishing pad were measured. The diameters were 20 to 100  $\mu\text{m}$ , and the depths were 400 to 700  $\mu\text{m}$ .